

Message Text

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PAGE 01 STATE 125011
ORIGIN EA-12

INFO OCT-01 ISO-00 SOE-02 AID-05 CEA-01 CIAE-00
COME-00 DODE-00 EB-08 DOE-15 H-02 INR-10 INT-05
L-03 NSAE-00 NSC-05 OMB-01 PM-05 ICA-20 OES-07
SP-02 SS-15 STR-07 TRSE-00 ACDA-12 PA-02 /140 R

DRAFTED BY EA/TIMBS:EJCHESKY:LGR
APPROVED BY EA/TIMBS - ROBERT E. FRITTS
-----000146 171531Z /53

R 170105Z MAY 78
FM SECSTATE WASHDC
TO AMEMBASSY JAKARTA
INFO AMCONSUL MEDAN
AMCONSUL SURABAYA

UNCLAS STATE 125011

E.O. 11652: NA

TAGS: ENRG, ID

SUBJECT: IRS RULING ON OIL COMPANY TAX CREDITIBILITY

1. FOLLOWING NEWS RELEASE IR-1991 ISSUED BY IRS ON MAY 9:

QUOTE: WASHINGTON, D.C. -- THE INTERNAL REVENUE SERVICE
TODAY ANNOUNCED THAT AMOUNTS PAID TO THE INDONESIAN GOVERN-
MENT UNDER CERTAIN PRODUCTION SHARING CONTRACTS PURSUANT TO
THE CORPORATION TAX ORDINANCE OF 1925, AS AMENDED BY LAW
NO 8, 1970 (CORPORATION TAX), AND LAW NO 12, 1959, AS
AMENDED BY LAW NO 10, 1970 (THE DIVIDEND TAX) AND IN
ACCORDANCE WITH A REGULATION OF THE MINISTER OF FINANCE OF
THE REPUBLIC OF INDONESIA EFFECTIVE JANUARY 1, 1978, ARE
CREDITABLE INCOME TAXES FOR PURPOSES OF THE FOREIGN TAX
CREDIT.

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REVENUE RULING 78-222, ATTACHED, WILL ALSO APPEAR IN
INTERNAL REVENUE BULLETIN 1978-24, DATED JUNE 12, 1978.
END QUOTE.

2. COPY OF RELEASE AND EXPLANATORY REVENUE RULING 78-222
BEING POUCHED TO EMBASSY. VANCE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: LAW, OILS, TAX LAW, BUSINESS FIRMS, PRESS RELEASES
Control Number: n/a
Copy: SINGLE
Draft Date: 17 may 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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ISecure: 1
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Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: c2e8b39b-c288-dd11-92da-001cc4696bcc
Office: ORIGIN EA
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
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Review Content Flags:
Review Date: 28 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2661886
Secure: OPEN
Status: NATIVE
Subject: IRS RULING ON OIL COMPANY TAX CREDITIBILITY
TAGS: ENRG, SOPN, EFIN, ID, US, IRS
To: JAKARTA
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/c2e8b39b-c288-dd11-92da-001cc4696bcc
Review Markings:
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